



employer advisor

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Employers: Pay Your Unemployment Contributions Electronically!

Simply use the free Electronic Funds Transfer option

Employers: Do you know that you can pay your unemployment insurance contributions online using one of the highest levels of encryption available? A free Electronic Funds Transfer (EFT) option has been available for several years. The EFT payment option “pulls” the amount owed from your checking or other bank account. Many employers use this option, but we strongly encourage all employers to use the EFT payment option. Writing checks and stamping envelopes simply is not the most cost efficient and secure way to pay unemployment contributions.

We'd like your feedback! Please complete the short Electronic Funds Transfer Payment Survey. The survey is available at <http://app.jobs.utah.gov/Survey> and takes only a minute or two. If you can't complete the survey online, please complete the survey below and send it with your quarterly forms and payment. You also may fax the completed survey to (801) 526-9236. **Please submit the survey by July 31, 2008!**



SURVEY: PLEASE CHECK THE APPROPRIATE BOX

- Are you presently using the EFT payment option?
 - Yes ☐ (Please complete question 3 only.)
 - No ☐ (Please complete the remaining four questions.)
- If you are not using the EFT payment option, please choose the main reason why.
 - I don't have Internet access ☐
 - I am reluctant to submit my bank account information through the Internet regardless of the security level ☐
 - I prefer to file my quarterly report and payment on different days ☐
 - Other ☐
- Payment timing when using the Electronic Funds Transfer option may be important for your business. Which timing option works best for you?
 - You make the EFT payment when filing your quarterly report ☐
 - The EFT payment occurs automatically the day before the due date to avoid penalty and interest ☐
 - You select the EFT payment date realizing that it must occur before the due date to avoid penalty and interest ☐
- Will you use the free EFT payment option to pay your Unemployment Contributions?
 - Yes ☐ b. No ☐
- How soon could you begin using the EFT payment option?
 - One week ☐ b. One month ☐
 - One quarter ☐

The Unemployment Insurance Contributions Division appreciates the time and effort spent to complete this survey.



Whole Dollars—it makes no ¢ents!

This quarter, we will review an often overlooked point of reporting wages. When filing the Form 3, Employer's Contribution Report and Form 3H, Employer's Quarterly Wage List, please remember to report these figures in **whole dollars only**. For example:

3. Total Wages paid during the quarter	\$182,021
4. Wages In Excess of \$26,500	\$ 7,800
5. Wages Subject to Contribution	\$177,221

As shown in the example above, an employer reports three specific lines in whole dollars. Line 3, Total Wages, represents your quarterly wage list with the cents removed from the total amount. Each employer has the

option to either round or truncate the cents. On line 4, calculate the entire amount of excess wages, again simply drop the cents or round to a whole dollar amount. Finally, on line 5, with the cents removed from the above two lines, the remaining figure appears in whole dollars with no cents! For the remaining lines 7 through 11 that must be calculated, you multiply the Wages Subject to Contribution by the Rate. In this case, **the cents should be calculated and included in the figures**.

Remember, on the Form 3H, Employer's Quarterly Wage List, you should report each employee's total quarterly wage, but remove any cents (round or truncate) and **report only the whole dollars for the quarter**.

Utah Department of Workforce Services Unemployment Insurance 140 East 300 South P.O. Box 45233 Salt Lake City, Utah 84145-0233 TEL (801) 526-9400		EMPLOYER'S UTAH REGISTRATION NUMBER <input type="text"/>		EMPLOYER'S CONTRIBUTION REPORT		DWS-UI Form 3 Rev 7-06
DUE DATE <input type="text"/> QTR YR <input type="text"/>		1. NUMBER OF EMPLOYEES EMPLOYEE COUNT FOR		1st MO. <input type="text"/> 2nd MO. <input type="text"/> 3rd MO. <input type="text"/>		
2. SEE REVERSE SIDE FOR NEW HIRE REPORTING REQUIREMENTS		<input checked="" type="checkbox"/>				
3. TOTAL WAGES PAID DURING QUARTER (ROUND TO NEAREST DOLLAR) (SEE INSTRUCTION 4)		\$ 182,021		<input type="text"/>		
4. WAGES IN EXCESS OF \$ (SEE INSTRUCTION 4)		\$ 7,800		<input type="text"/>		
5. WAGES SUBJECT TO CONTRIBUTION		\$ 177,221		<input type="text"/>		
6. CONTRIBUTION RATE		.003				
7. CONTRIBUTION DUE		\$ 531.66				
8. INTEREST		\$ 0.00				
9. PENALTY MINIMUM PENALTY \$25.00		\$ 0.00				
10.						
11. TOTAL PAYMENT DUE		\$ 531.66				
I CERTIFY THAT THIS REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.						
SIGNED <input type="text"/>		TITLE <input type="text"/>		DATE <input type="text"/>		
DO YOU NEED ADDITIONAL QUARTERLY WAGE LIST FORMS? YES <input type="checkbox"/>						

For example, an employee's wage line on the 3H report should look like this:

SOCIAL SECURITY ACCOUNT NUMBER	EMPLOYEE NAME	TOTAL WAGES PAID EACH EMPLOYEE IN THIS QUARTER
111-22-3333	First Initial Middle Initial Last Name J E DOE	14,000

Reporting in whole dollars helps The Unemployment Insurance Division process your contribution reports accurately and timely.